AMENDMENT TRANSMITTAL LETTER (Large Entity) Applicant(s): Masahiro OSHIKIRI					Docket No. 009289-05111	
Application No.	Filing Date	Examiner	Cus	stomer No.	Group Art Un	t Confirmation No.
10/526,566	March 4, 2005	P. Shah 5		52989	2626	7427
Invention: ACOUSTIC CODING OF AN ENHANCEMENT FRAME HAVING A SHORTER TIME LENGTH THAN A BASE FRAME						
COMMISSIONER FOR PATENTS:						
Transmitted herewith is an amendment in the above-identified application.  The fee has been calculated and is transmitted as shown below.						
CLAIMS AS AMENDED						
	CLAIMS REMAINING AFTER AMENDMENT	HIGHEST # PREV. PAID FOR	NUMBER E		RATE	ADDITIONAL FEE
TOTAL CLAIMS	11 -	20 =	0	×	\$52.00	\$0.00
INDEP. CLAIMS	4 -	6 =	0	x	\$220.00	\$0.00
Multiple Dependent Claims (check if applicable)						\$0.00
TOTAL ADDITIONAL FEE FOR THIS AMENDMENT \$0.00						
<ul> <li>No additional fee is required for amendment.</li> <li>□ Please charge Deposit Account No. in the amount of</li> <li>□ A check in the amount of to cover the filing fee is enclosed.</li> <li>☑ The Director is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account 04-1061</li> <li>☑ Any additional filing fees required under 37 C.F.R. 1.16.</li> <li>☑ Any patent application processing fees under 37 CFR 1.17.</li> <li>□ Payment by credit card. Form PTO-2038.</li> <li>WARNING: Information on this form may become public. Credit card information should not be included on this form. Provide credit card information and authorization on PTO-2038.</li> </ul>						
/James Edward Ledbetter/  Signature  James E. Ledbetter Registration No. 28,732  I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to "Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450" [37 CFR 1.8(a)] on (Date)						
CC:  Typed or Printed Name of Person Mailing Correspondence						